

1. Where the county treasurer has received housing relief warrants, pursuant to the authority of the provisions of Amended Senate Bill No. 200 recently enacted, the county auditor is authorized to deduct the amount thereof from all general taxes, as distinguished from special assessments, even though a portion of such general tax may have been levied for the sinking fund requirements of a subdivision.

2. Amended Senate Bill No. 200 makes no provision for the situation, which might possibly be created by the issuance and receipt of housing relief warrants in full payment of all general taxes assessed against a parcel of real property such as the payment to the subdivision of an amount of tax funds necessary for its sinking fund requirements.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

1697.

APPROVAL, LEASE TO CANAL LAND IN COSHOCTON COUNTY, OHIO,
 FOR RIGHT TO OCCUPY AND USE FOR COTTAGE SITE AND AGRICULTURAL PURPOSES.

COLUMBUS, OHIO, October 9, 1933.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your recent communication submitting for my examination and approval a certain canal land lease in triplicate executed by you to one Walter Scott of New Philadelphia, Ohio. By this lease, which is one for a term of fifteen years and which provides for an annual rental of \$12.00, there is leased and demised to said lessee the right to occupy and use for cottage site and agricultural purposes a certain parcel of abandoned Ohio canal lands, including the full width of the bed and embankments thereof, located in Oxford Township, Coshocton County, Ohio, and which is more particularly described in said lease.

This lease is one executed under the authority of Amended Substitute Senate Bill No. 72 enacted April 29, 1931, and which went into effect on the 5th day of August, 1931, 114 O. L. 541.

This act provides for the abandonment for canal purposes of that portion of the Ohio Canal and all lateral canals and canal feeders connected therewith located in Tuscarawas, Coshocton and Muskingum Counties, Ohio, and for the lease and sale of the canal lands so abandoned. Section 8 of said act provides that the owners of tracts of land abutting upon canal lands abandoned for canal purposes by this act shall have a prior right with respect to the lease of such canal lands, provided application therefor is made within a period of ninety days after the expiration of one year from the effective date of said act. You do not state, either by recitals in the lease or otherwise, that the lessee named in this lease is the owner of property abutting upon or contiguous to the parcel of abandoned canal lands covered by this lease. In this situation, I am required to assume as a condition of my approval of the lease either that said lessee is the owner of such abutting property or that the owner or owners of such abutting property did not make application for the lease of this parcel of canal lands within the time prescribed by the section of the act above noted.

With this assumption, I find that you, as Superintendent of Public Works, were authorized to execute the lease here in question; and upon examination of the lease, I find that the same has been executed by you and by the lessee therein named in the manner provided by law.

I also find upon a consideration of the provisions of this lease and of the conditions and restrictions therein contained, that the same are in conformity with said act and with related statutory enactments applicable in the consideration of leases of this kind.

I am accordingly approving this lease as to legality and form as is evidenced by my approval endorsed upon the lease and upon the duplicate and triplicate copies thereof, all of which are herewith returned.

Respectfully,

JOHN W. BRICKER,
Attorney General.

1698.

APPROVAL, LEASE TO CANAL LAND IN TUSCARAWAS COUNTY, FOR
THE RIGHT TO OCCUPY AND USE FOR OIL AND GASOLINE FILL-
ING STATION PURPOSE.

COLUMBUS, OHIO, October 9, 1933.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval a canal land lease in triplicate executed by you to the Red Eagle Bus Company of Newcomerstown, Ohio. By this lease, which is one for a term of fifteen years and which provides for an annual rental of \$72.00, there is leased and demised to said company the right to occupy and use for oil and gasoline filling station purposes that portion of the Ohio Canal property, including the full width of the bed and banks thereof, located in Newcomerstown, Tuscarawas County, Ohio, and more particularly described as follows:

“Beginning at Station 2876 plus 68, of G. F. Silliman’s survey of said canal property, through Newcomerstown and running thence westerly with the lines of said canal property one hundred (100’) feet, to the easterly line produced of Chestnut Street in said city and containing nine thousand (9,000) square feet, more or less, reserving therefrom the right to the use by the state, and the public in common with the grantees herein, of a driveway sixteen (16’) feet wide off of the northerly side of the above described property.”

This is one of the leases lately executed by you under authority of Amended Substitute Senate Bill No. 72 enacted by the 89th General Assembly under date of April 29, 1931, and which went into effect as a law on the 5th day of August, 1931. It will be noted from an examination of section 8 of said act, 114 O. L. 541, 543, that municipalities, among others, have prior right to the lease of canal lands abandoned for canal purposes by said act, provided that application for the lease of such canal lands is filed within one year from the effective date of the act.